



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: CASHTON MUNICIPAL ELECTRIC AND WATER UTILITY

Principal Office: 811 MAIN STREET  
CASHTON, WI 54619

For the Year Ended: DECEMBER 31, 1999

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I BETH HEMMERSBACH of  
(Person responsible for accounts)

\_\_\_\_\_, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)

03/31/2000  
(Date)

CLERK-TREASURER \_\_\_\_\_  
(Title)

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## IDENTIFICATION AND OWNERSHIP

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**Exact Utility Name:** CASHTON MUNICIPAL ELECTRIC AND WATER UTILITY

**Utility Address:** 811 MAIN STREET  
CASHTON, WI 54619

**When was utility organized?** 1/1/1909

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** BETH HEMMERSBACH

**Title:** VILLAGE CLERK

**Office Address:**

811 MAIN STREET  
CASHTON, WI 54619

**Telephone:** (608) 654 - 7828

**Fax Number:** (608) 654 - 7983

**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** JOHN E VIG

**Title:** PARTNER-IN-CHARGE

**Office Address:** KIESLING ASSOCIATES LLP

117 WEST COURT STREET  
P.O. BOX 271  
VIROQUA, WI 54665

**Telephone:** (608) 637 - 2082

**Fax Number:** (608) 637 - 3021

**E-mail Address:**

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** NONE

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** KIESLING ASSOCIATES LLP**Title:****Office Address:** KIESLING ASSOCIATES LLP

117 WEST COURT STREET

P.O. BOX 271

VIROQUA, WI 54665

**Telephone:** (608) 637 - 2082**Fax Number:** (608) 637 - 3021**E-mail Address:****Date of most recent audit report:** 1/14/2000**Period covered by most recent audit:** JANUARY 1, 1999 - DECEMBER 31, 1999

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**Names and titles of utility management including manager or superintendent:**

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**Name:** JOHN HAUSER**Title:** UTILITY SUPERVISOR**Office Address:**

P.O. BOX 188

CASHTON, WI 54619

**Telephone:** (608) 654 - 5160**Fax Number:** (608) 654 - 7383**E-mail Address:**

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**Name of utility commission/committee:** CASHTON BOARD OF TRUSTEES

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**Names of members of utility commission/committee:**

ROBERT AMUNDSON, TRUSTEE

BARBARA BARGABOS, TRUSTEE

GERALD EDDY, PRESIDENT

GREGORY GEIER, TRUSTEE

LEVI MILLER, TRUSTEE

LUCY SCHMITZ, CLERK-TREASURER

NELBERT SEITZ, TRUSTEE

STEVEN TRESCHER, TRUSTEE

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:**           **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	524,529	513,985	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	366,435	359,817	<b>2</b>
Depreciation Expense (403)	63,735	60,909	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	45,826	42,391	<b>5</b>
<b>Total Operating Expenses</b>	<b>475,996</b>	<b>463,117</b>	
<b>Net Operating Income</b>	<b>48,533</b>	<b>50,868</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>48,533</b>	<b>50,868</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	16,288	15,478	<b>10</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>11</b>
<b>Total Other Income</b>	<b>16,288</b>	<b>15,478</b>	
<b>Total Income</b>	<b>64,821</b>	<b>66,346</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	158	0	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>158</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>64,663</b>	<b>66,346</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	494	721	<b>14</b>
Amortization of Debt Discount and Expense (428)			<b>15</b>
Amortization of Premium on Debt--Cr. (429)			<b>16</b>
Interest on Debt to Municipality (430)	0	0	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)			<b>19</b>
<b>Total Interest Charges</b>	<b>494</b>	<b>721</b>	
<b>Net Income</b>	<b>64,169</b>	<b>65,625</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,397,893	1,332,268	<b>20</b>
Balance Transferred from Income (433)	64,169	65,625	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,462,062</b>	<b>1,397,893</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
INTEREST ON TEMPORARY CASH INVESTMENTS AND ADVANCES	16,288	5
<b>Total (Acct. 419):</b>	16,288	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	0	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
SPECIAL ASSESSMENTS BY MEUW	158	8
<b>Total (Acct. 426):</b>	158	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	0	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	134,050	390,479	0	0	<b>524,529</b>	<b>1</b>
Less: interdepartmental sales	0	10,191	0	0	<b>10,191</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>134,050</b>	<b>380,288</b>	<b>0</b>	<b>0</b>	<b>514,338</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	14,755		<b>14,755</b>	<b>1</b>
Electric operating expenses	55,421		<b>55,421</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts	124		<b>124</b>	<b>8</b>
Electric utility plant accounts			<b>0</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts			<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>70,300</b>	<b>0</b>	<b>70,300</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	2,011,815	1,952,926	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	922,032	880,705	<b>2</b>
<b>Net Utility Plant</b>	<b>1,089,783</b>	<b>1,072,221</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	95,427	108,031	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	0	0	<b>7</b>
<b>Total Other Property and Investments</b>	<b>95,427</b>	<b>108,031</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	149,797	89,326	<b>8</b>
Temporary Cash Investments (132)	273,573	242,919	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	45,378	48,830	<b>11</b>
Other Accounts Receivable (143)	0	41,496	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	57,567	67,642	<b>14</b>
Materials and Supplies (150)	41,094	42,122	<b>15</b>
Prepayments (165)	2,403	2,188	<b>16</b>
Other Current and Accrued Assets (170)	1,210	1,454	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>571,022</b>	<b>535,977</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	29,849	39,336	<b>20</b>
<b>Total Deferred Debits</b>	<b>29,849</b>	<b>39,336</b>	
<b>Total Assets and Other Debits</b>	<b>1,786,081</b>	<b>1,755,565</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	118,513	118,513	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	1,462,062	1,397,893	<b>23</b>
<b>Total Proprietary Capital</b>	<b>1,580,575</b>	<b>1,516,406</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other Long-Term Debt (224)	4,307	8,374	<b>26</b>
<b>Total Long-Term Debt</b>	<b>4,307</b>	<b>8,374</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	45,204	91,679	<b>28</b>
Payables to Municipality (233)	2,876	3,736	<b>29</b>
Customer Deposits (235)	195	195	<b>30</b>
Taxes Accrued (236)	39,967	36,853	<b>31</b>
Interest Accrued (237)	0	0	<b>32</b>
Other Current and Accrued Liabilities (238)		155	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>88,242</b>	<b>132,618</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	112,957	98,167	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>1,786,081</b>	<b>1,755,565</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	1,020,816	0	0	974,999	<b>1</b>
Utility Plant Purchased or Sold (102)					<b>2</b>
Utility Plant in Process of Reclassification (103)					<b>3</b>
Utility Plant Leased to Others (104)					<b>4</b>
Property Held for Future Use (105)					<b>5</b>
Completed Construction not Classified (106)					<b>6</b>
Construction Work in Progress (107)				16,000	<b>7</b>
Utility Plant Acquisition Adjustments (108)					<b>8</b>
Other Utility Plant Adjustments (109)					<b>9</b>
<b>Total Utility Plant</b>	<b>1,020,816</b>	<b>0</b>	<b>0</b>	<b>990,999</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	175,492	0	0	746,540	<b>10</b>
<b>Total Accumulated Provision</b>	<b>175,492</b>	<b>0</b>	<b>0</b>	<b>746,540</b>	
<b>Net Utility Plant</b>	<b>845,324</b>	<b>0</b>	<b>0</b>	<b>244,459</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	164,633	716,072			<b>880,705</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	21,323	42,412			<b>63,735</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	960				<b>960</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>22,283</b>	<b>42,412</b>	<b>0</b>	<b>0</b>	<b>64,695</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	11,424	11,944			<b>23,368</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>11,424</b>	<b>11,944</b>	<b>0</b>	<b>0</b>	<b>23,368</b>	<b>19</b>
<b>Balance End of Year</b>	<b>175,492</b>	<b>746,540</b>	<b>0</b>	<b>0</b>	<b>922,032</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes	Yes				<b>21</b>
If yes, what is the rate?	2.20%	4.43%				<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation	728				<b>728</b>	720	<b>1</b>
Other			35,168		<b>35,168</b>	36,409	<b>2</b>
<b>Total Electric Utility</b>					<b>35,896</b>	<b>37,129</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	<b>35,896</b>	<b>37,129</b>	<b>1</b>
Water utility	5,198	4,993	<b>2</b>
Sewer utility		0	<b>3</b>
Gas utility		0	<b>4</b>
Merchandise		0	<b>5</b>
Other materials & supplies		0	<b>6</b>
<b>Total Materials and Supplies</b>	<b>41,094</b>	<b>42,122</b>	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT  
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
NONE				1
<b>Total</b>			<u>0</u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u>0</u>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	118,513	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b>118,513</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
CAPITAL LEASE PAYABLE	12/26/1996	12/26/2000	5.90%	4,307	1
<b>Total for Account 224</b>				<b>4,307</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	36,853	1
<b>Accruals:</b>		
Charged water department expense	21,174	2
Charged electric department expense	24,652	3
Charged sewer department expense	328	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>46,154</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	36,853	6
Social Security taxes	5,424	7
PSC Remainder Assessment	639	8
<b>Other (explain):</b>		
WI GROSS RECEIPTS TAX	124	9
<b>Total payments and other debits</b>	<b>43,040</b>	
<b>Balance end of year</b>	<b>39,967</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
CAPITAL LEASE	0	494	494	0	3
<b>Subtotal</b>	<b>0</b>	<b>494</b>	<b>494</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>0</b>	<b>494</b>	<b>494</b>	<b>0</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	97,787	380	0	0	0	<b>98,167</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	754					<b>754</b>	<b>2</b>
For Mains	14,036					<b>14,036</b>	<b>3</b>
<b>Other (specify):</b>							
NONE						<b>0</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>112,577</b>	<b>380</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>112,957</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	55,532					<b>55,532</b>	<b>6</b>

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
INVESTMENT IN MUNICIPALITY-SEWER PLANT	57,126	1
INVESTMENT IN SEWER-BALANCE BEING RETIRED ON LONG-TERM BASIS	38,301	2
<b>Total (Acct. 123):</b>	<b>95,427</b>	
<b>Other Investments (124):</b>		
NONE		3
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
NONE		4
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		5
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	9,690	6
Electric	35,688	7
Sewer (Regulated)		8
<b>Other (specify):</b>		
NONE		9
<b>Total (Acct. 142):</b>	<b>45,378</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM SEWER - W/S ALLOCATION & METER READING LABOR	3,079	13
DUE FROM GENERAL - PUBLIC FIRE PROTECTION	48,738	14
DUE FROM GENERAL - REIMBURSEMENT FOR EXPENSES PAID ON BEHALF	5,750	15
<b>Total (Acct. 145):</b>	<b>57,567</b>	
<b>Prepayments (165):</b>		
PREPAID INSURANCE	2,403	16
<b>Total (Acct. 165):</b>	<b>2,403</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		17
<b>Total (Acct. 182):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
CYLINDER CHARGES ON GENERATOR	29,849	18
<b>Total (Acct. 183):</b>	<b>29,849</b>	
<b>Payables to Municipality (233):</b>		
DUE TO GENERAL - PENSION EXPENSE	2,843	19
DUE TO SEWER - FICA EXPENSE	33	20
<b>Total (Acct. 233):</b>	<b>2,876</b>	
<b>Other Deferred Credits (253):</b>		
NONE		21
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	1,014,084	960,286	0	0	<b>1,974,370</b>	<b>1</b>
Materials and Supplies	5,095	36,512	0	0	<b>41,607</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	170,062	731,306	0	0	<b>901,368</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	105,182	380	0	0	<b>105,562</b>	<b>6</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>743,935</b>	<b>265,112</b>	<b>0</b>	<b>0</b>	<b>1,009,047</b>	
Net Operating Income	42,034	6,499	0	0	<b>48,533</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>5.65%</b>	<b>2.45%</b>	<b>N/A</b>	<b>N/A</b>	<b>4.81%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	118,513	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,429,977	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>1,548,490</b>	
<b>Net Income</b>		
Net Income	64,169	5
<b>Percent Return on Proprietary Capital</b>	<b>4.14%</b>	

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

**1. Acquisitions.**

NONE

**2. Leaseholder changes.**

NONE

**3. Extensions of service.**

NONE

**4. Estimated changes in revenues due to rate changes.**

NONE

**5. Obligations incurred or assumed, excluding commercial paper.**

NONE

**6. Formal proceedings with the Public Service Commission.**

NONE

**7. Any additional matters.**

NONE

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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet End-of-Year Account Balances (Page F-19)

OTHER DEFERRED DEBITS (183): IN 1998, THE VILLAGE REPAIRED CRACKED CYLINDER HEADS IN ITS INTERNAL COMBUSTION ENGINES USED IN POWER GENERATION. ON JANUARY 14, 1999, THE PSC AUTHORIZED THE UTILITY TO DEFER THESE EXPENSES AS EXTRAORDINARY, PER PSC'S STATEMENT OF POSITION 94-01.

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### Signature Page (Page ii)

(KA LETTERHEAD)

To the President and Village Board  
of the Village of Cashton  
Cashton, Wisconsin 54619

We have compiled the balance sheets of the Village of Cashton Municipal Electric and Water Utility as of December 31, 1999 and 1998, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplementary information referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, the financial statements and supplementary information are not designed for those who are not informed about such differences.

KIESLING ASSOCIATES LLP  
Viroqua, Wisconsin  
March 31, 2000

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

April 25, 2000

Ms. Beth Hemmersbach, Village Clerk  
Cashton Municipal Electric and Water Utility  
811 Main Street  
Cashton, WI 54619-2001

1999 Analytical Review DWCCA-970-ELE

Dear Ms. Hemmersbach:

The Public Service Commission has completed their analytical review of your 1999 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1999 annual report.

Thank you for your efforts in preparing your 1999 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

ELE:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\no prob  
CEM.doc

cc: Mr. Gerald Eddy, President

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	132,366	1
<b>Total Sales of Water</b>	<b>132,366</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	501	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	1,183	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>1,684</b>	
<b>Total Operating Revenues</b>	<b>134,050</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	8,145	8
Pumping Expenses (620-625)	11,694	9
Water Treatment Expenses (630-635)	0	10
Transmission and Distribution Expenses (640-655)	11,414	11
Customer Accounts Expenses (901-904)	607	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	17,659	14
<b>Total Operation and Maintenance Expenses</b>	<b>49,519</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	21,323	15
Amortization Expense (404-407)		16
Taxes (408)	21,174	17
<b>Total Other Operating Expenses</b>	<b>42,497</b>	
<b>Total Operating Expenses</b>	<b>92,016</b>	
<b>NET OPERATING INCOME</b>	<b>42,034</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	420	15,878	62,315	4
Commercial	60	5,393	15,523	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>480</b>	<b>21,271</b>	<b>77,838</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		48,738	8
Other Sales to Public Authorities (464)	14	1,578	5,790	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>495</b>	<b>22,849</b>	<b>132,366</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	48,738	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>48,738</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	501	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>501</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	1,183	10
<b>Other (specify):</b>		
NONE		11
<b>Total Other Water Revenues (474)</b>	<b>1,183</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)	4,198	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	3,947	4
<b>Total Source of Supply Expenses</b>	<b>8,145</b>	
<b>PUMPING EXPENSES</b>		
Operation Labor (620)		5
Fuel for Power Production (621)	10,191	6
Fuel or Power Purchased for Pumping (622)		7
Operation Supplies and Expenses (623)	1,503	8
Maintenance of Pumping Plant (625)		9
<b>Total Pumping Expenses</b>	<b>11,694</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)		10
Chemicals (631)		11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
<b>Total Water Treatment Expenses</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)		14
Operation Supplies and Expenses (641)		15
Maintenance of Distribution Reservoirs and Standpipes (650)	154	16
Maintenance of Mains (651)	3,865	17
Maintenance of Services (652)	2,191	18
Maintenance of Meters (653)	2,343	19
Maintenance of Hydrants (654)	452	20
Maintenance of Other Plant (655)	2,409	21
<b>Total Transmission and Distribution Expenses</b>	<b>11,414</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	607	22
Accounting and Collecting Labor (902)		23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)		25
<b>Total Customer Accounts Expenses</b>	<b>607</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		26
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	2,213	27
Office Supplies and Expenses (921)	2,066	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	1,590	30
Property Insurance (924)	1,708	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	9,353	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	729	35
Transportation Expenses (933)		36
Maintenance of General Plant (935)		37
<b>Total Administrative and General Expenses</b>	<b>17,659</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>49,519</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		20,197	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		328	<b>2</b>
<b>Net property tax equivalent</b>		<b>19,869</b>	
Social Security		1,184	<b>3</b>
PSC Remainder Assessment		121	<b>4</b>
Other (specify): NONE			<b>5</b>
<b>Total tax expense</b>		<b>21,174</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Monroe				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.209129				3
County tax rate	mills		5.496671				4
Local tax rate	mills		6.587021				5
School tax rate	mills		13.996000				6
Voc. school tax rate	mills		2.257656				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>28.546477</b>				10
Less: state credit	mills		2.204903				11
<b>Net tax rate</b>	mills		<b>26.341574</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>6.587021</b>				14
<b>Combined School Tax Rate</b>	mills		<b>16.253656</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>22.840677</b>				17
<b>Total Tax Rate</b>	mills		<b>28.546477</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.800122</b>				19
<b>Total tax net of state credit</b>	mills		<b>26.341574</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>21.076485</b>				21
Utility Plant, Jan. 1	\$	1,007,353	1,007,353				22
Materials & Supplies	\$	4,993	4,993				23
<b>Subtotal</b>	\$	<b>1,012,346</b>	<b>1,012,346</b>				24
Less: Plant Outside Limits	\$	10,360	10,360				25
<b>Taxable Assets</b>	\$	<b>1,001,986</b>	<b>1,001,986</b>				26
Assessment Ratio	dec.		0.956349				27
<b>Assessed Value</b>	\$	<b>958,248</b>	<b>958,248</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>21.076485</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>20,197</b>	<b>20,197</b>				30
Tax Equivalent per 1994 PSC Report	\$	17,099					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>20,197</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	726		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	51,188		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>51,914</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	5,929		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	53,239		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>59,168</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	345		23
<b>Total Water Treatment Plant</b>	<b>345</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	500		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			726	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			51,188	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>51,914</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			5,929	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			53,239	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>59,168</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			345	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>345</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			500	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	26,075		26
Transmission and Distribution Mains (343)	610,861	13,814	27
Fire Mains (344)	0		28
Services (345)	90,144	1,324	29
Meters (346)	36,197	3,970	30
Hydrants (348)	98,915	2,843	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>862,692</b>	<b>21,951</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	3,056		35
Computer Equipment (391.1)	9,174	2,936	36
Transportation Equipment (392)	13,902		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	7,102		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>33,234</b>	<b>2,936</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,007,353</b>	<b>24,887</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>1,007,353</b>	<b>24,887</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			26,075 26
Transmission and Distribution Mains (343)			624,675 27
Fire Mains (344)			0 28
Services (345)			91,468 29
Meters (346)			40,167 30
Hydrants (348)			101,758 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>884,643</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			3,056 35
Computer Equipment (391.1)	9,174		2,936 36
Transportation Equipment (392)			13,902 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)	2,250		4,852 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>11,424</b>	<b>0</b>	<b>24,746</b>
<b>Total utility plant in service directly assignable</b>	<b>11,424</b>	<b>0</b>	<b>1,020,816</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>11,424</b>	<b>0</b>	<b>1,020,816</b>

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,301	2,301	1
February			2,295	2,295	2
March			2,007	2,007	3
April			2,262	2,262	4
May			2,167	2,167	5
June			2,639	2,639	6
July			2,430	2,430	7
August			2,532	2,532	8
September			2,743	2,743	9
October			2,749	2,749	10
November			2,314	2,314	11
December			1,979	1,979	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>28,418</b>	<b>28,418</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				100	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				28,318	16
Less: Water sold				22,849	17
Losses and unaccounted for				5,469	18
Percent unaccounted for to the nearest whole percent (%)				19%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				206	21
Date of maximum: 10/18/1999					22
Cause of maximum:					23
WATER LEAK					
Minimum gallons pumped by all methods in any one day during reporting year				49	24
Date of minimum: 3/15/1999					25
Total KWH used for pumping for the year				128,759	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
CREMER STREET	4	852	12	432,000	Yes	<b>1</b>
BRODY STREET	5	860	12	432,000	Yes	<b>2</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification	4	5	1
Location	CREMER STREET	BRODY STREET	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	WORTHINGTON	PEERLESS	5
Year Installed	1960	1968	6
Type	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	300	300	8
Pump Motor or Standby Engine Mfr	GE	FRANKLIN	10
Year Installed	1960	1994	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	75	75	13

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25
			26

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	CREMER STREET		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1919		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	100		10
			11
Total capacity in gallons	80,000		12
<b>WATER TREATMENT PLANT</b>			13
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		20
			21
Is a corrosion control chemical used (yes, no)?	N		22
			23
Is water fluoridated (yes, no)?	N		24
			25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	T	2.000	177	0	0	0	177
M	T	4.000	1,235	0	0	0	1,235
M	T	6.000	35,547	570	0	0	36,117
M	T	8.000	2,843	0	0	0	2,843
<b>Total Within Municipality</b>			<b>39,802</b>	<b>570</b>	<b>0</b>	<b>0</b>	<b>40,372</b>
<b>Total Utility</b>			<b>39,802</b>	<b>570</b>	<b>0</b>	<b>0</b>	<b>40,372</b>

1  
2  
3  
4

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	452	0	0	0	452		1
M	1.000	7	2	0	0	9		2
M	2.000	4	1	0	0	5		3
M	4.000	5	0	0	0	5		4
M	6.000	2	0	0	0	2		5
<b>Total Utility</b>		<b>470</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>473</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	486	18	0	(18)	<b>486</b>	50	<b>1</b>
1.000	10	0	0	0	<b>10</b>	4	<b>2</b>
1.500	3	0	0	0	<b>3</b>	0	<b>3</b>
2.000	7	2	0	(2)	<b>7</b>	2	<b>4</b>
4.000	2	0	0	0	<b>2</b>	0	<b>5</b>
6.000	2	0	0	0	<b>2</b>	0	<b>6</b>
<b>Total:</b>	<b>510</b>	<b>20</b>	<b>0</b>	<b>(20)</b>	<b>510</b>	<b>56</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	413	48	0	6	0	19	<b>486</b>	<b>1</b>
1.000	0	1	0	3	0	6	<b>10</b>	<b>2</b>
1.500	0	1	0	0	0	2	<b>3</b>	<b>3</b>
2.000	0	1	0	3	0	3	<b>7</b>	<b>4</b>
4.000	0	0	0	1	1	0	<b>2</b>	<b>5</b>
6.000	0	0	0	1	1	0	<b>2</b>	<b>6</b>
<b>Total:</b>	<b>413</b>	<b>51</b>	<b>0</b>	<b>14</b>	<b>2</b>	<b>30</b>	<b>510</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	77	1			78	2
<b>Total Fire Hydrants</b>	<b>77</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>78</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	78
Number of distribution system valves end of year:	110
Number of distribution valves operated during year:	110

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## WATER OPERATING SECTION FOOTNOTES

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### Water Utility Plant in Service (Page W-08)

RETIREMENT IN COMPUTER EQUIPMENT (391.1) RELATES TO THE REPLACEMENT OF AN OLD COMPUTER AND SYSTEM WITH A NEW ONE THAT IS YEAR 2000 COMPLIANT.

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### Water Mains (Page W-15)

ADDITIONS TO WATER MAINS WERE FINANCED THROUGH GRANT CONTRIBUTIONS FOR THE INDUSTRIAL PARK.

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### Water Services (Page W-16)

NEW WATER SERVICES FINANCED THROUGH CURRENT YEAR OPERATIONS AND CUSTOMER CONTRIBUTIONS.

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### Meters (Page W-17)

ADJUSTMENT NECESSARY TO CORRECT METER BALANCES TO ACTUAL PHYSICAL COUNT.

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**ELECTRIC OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Electricity</b>		
Sales of Electricity (440-448)	381,720	1
<b>Total Sales of Electricity</b>	<b>381,720</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	1,932	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	0	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	6,827	7
Amortization of Construction Grants (457)	0	8
<b>Total Other Operating Revenues</b>	<b>8,759</b>	
<b>Total Operating Revenues</b>	<b>390,479</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-546)	238,166	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	29,043	11
Customer Accounts Expenses (901-904)	1,274	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	48,433	14
<b>Total Operation and Maintenance Expenses</b>	<b>316,916</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	42,412	15
Amortization Expense (404-407)		16
Taxes (408)	24,652	17
<b>Total Other Expenses</b>	<b>67,064</b>	
<b>Total Operating Expenses</b>	<b>383,980</b>	
<b>NET OPERATING INCOME</b>	<b>6,499</b>	

**OTHER OPERATING REVENUES (ELECTRIC)**

1. Report revenues relating to each account and fully describe each item using other than the account title.  
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	1,932	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<u>1,932</u>	
<b>Miscellaneous Service Revenues (451):</b>		
NONE		3
<b>Total Miscellaneous Service Revenues (451)</b>	<u>0</u>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<u>0</u>	
<b>Rent from Electric Property (454):</b>		
NONE		5
<b>Total Rent from Electric Property (454)</b>	<u>0</u>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<u>0</u>	
<b>Other Electric Revenues (456):</b>		
GENERATING DEMAND PAYMENTS AND OTHER MISCELLANEOUS	6,741	7
FIRE PROTECTION	86	8
<b>Total Other Electric Revenues (456)</b>	<u>6,827</u>	
<b>Amortization of Construction Grants (457):</b>		
NONE		9
<b>Total Amortization of Construction Grants (457)</b>	<u>0</u>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>POWER PRODUCTION EXPENSES</b>		
<b>STEAM POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (538)	13,135	11
Fuel (539)	12,521	12
Operation Supplies and Expenses (540)	4,157	13
Maintenance of Other Power Production Plant (543)	16,402	14
<b>Total Other Power Generation Expenses</b>	<b>46,215</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (545)	190,457	15
Other Expenses (546)	1,494	16
<b>Total Other Power Supply Expenses</b>	<b>191,951</b>	
<b>Total Power Production Expenses</b>	<b>238,166</b>	
<b>TRANSMISSION EXPENSES</b>		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>TRANSMISSION EXPENSES</b>		
Maintenance of Transmission Plant (553)		19
<b>Total Transmission Expenses</b>	<u>0</u>	
<b>DISTRIBUTION EXPENSES</b>		
Operation Supervision Expenses (560)		20
Line and Station Labor (561)		21
Line and Station Supplies and Expenses (562)		22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)		24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)		26
Maintenance of Structures and Equipment (571)	6,451	27
Maintenance of Lines (572)	8,832	28
Maintenance of Line Transformers (573)	290	29
Maintenance of Street Lighting and Signal Systems (574)	2,367	30
Maintenance of Meters (575)	207	31
Maintenance of Miscellaneous Distribution Plant (576)	10,896	32
<b>Total Distribution Expenses</b>	<u>29,043</u>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	1,274	33
Accounting and Collecting Labor (902)		34
Supplies and Expenses (903)		35
Uncollectible Accounts (904)		36
<b>Total Customer Accounts Expenses</b>	<u>1,274</u>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		37
<b>Total Sales Expenses</b>	<u>0</u>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	13,205	<b>38</b>
Office Supplies and Expenses (921)	2,434	<b>39</b>
Administrative Expenses Transferred -- Credit (922)		<b>40</b>
Outside Services Employed (923)	2,315	<b>41</b>
Property Insurance (924)	3,844	<b>42</b>
Injuries and Damages (925)		<b>43</b>
Employee Pensions and Benefits (926)	15,320	<b>44</b>
Regulatory Commission Expenses (928)	69	<b>45</b>
Miscellaneous General Expenses (930)	2,079	<b>46</b>
Transportation Expenses (933)	9,167	<b>47</b>
Maintenance of General Plant (935)		<b>48</b>
<b>Total Administrative and General Expenses</b>	<b>48,433</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>316,916</b>	

**TAXES (ACCT. 408 - ELECTRIC)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		19,770	<b>1</b>
Social Security		4,240	<b>2</b>
Wisconsin Gross Receipts Tax		124	<b>3</b>
PSC Remainder Assessment		518	<b>4</b>
Other (specify): NONE			<b>5</b>
<b>Total tax expense</b>		<b>24,652</b>	

**PROPERTY TAX EQUIVALENT (ELECTRIC)**

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Monroe				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.209129				3
County tax rate	mills		5.496671				4
Local tax rate	mills		6.587021				5
School tax rate	mills		13.996000				6
Voc. school tax rate	mills		2.257656				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>28.546477</b>				10
Less: state credit	mills		2.204903				11
<b>Net tax rate</b>	mills		<b>26.341574</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>6.587021</b>				14
<b>Combined School Tax Rate</b>	mills		<b>16.253656</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>22.840677</b>				17
<b>Total Tax Rate</b>	mills		<b>28.546477</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.800122</b>				19
<b>Total tax net of state credit</b>	mills		<b>26.341574</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>21.076485</b>				21
Utility Plant, Jan. 1	\$	<b>945,572</b>	945,572				22
Materials & Supplies	\$	<b>37,129</b>	37,129				23
<b>Subtotal</b>	\$	<b>982,701</b>	<b>982,701</b>				24
Less: Plant Outside Limits	\$	<b>1,854</b>	1,854				25
<b>Taxable Assets</b>	\$	<b>980,847</b>	<b>980,847</b>				26
Assessment Ratio	dec.		0.956349				27
<b>Assessed Value</b>	\$	<b>938,032</b>	<b>938,032</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>21.076485</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>19,770</b>	<b>19,770</b>				30
Tax Equivalent per 1994 PSC Report	\$	17,933					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>19,770</b>					34

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)	2,900		18
Structures and Improvements (341)	29,739	6,543	19
Fuel Holders, Producers and Accessories (342)	23,246		20
Prime Movers (343)	159,646		21
Generators (344)	94,008		22
Accessory Electric Equipment (345)	49,379		23
Miscellaneous Power Plant Equipment (346)	0		24
<b>Total Other Production Plant</b>	<b>358,918</b>	<b>6,543</b>	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	0		25

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Boiler Plant Equipment (312)			0	6
Engines and Engine Driven Generators (313)			0	7
Turbogenerator Units (314)			0	8
Accessory Electric Equipment (315)			0	9
Miscellaneous Power Plant Equipment (316)			0	10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>				
Land and Land Rights (330)			0	11
Structures and Improvements (331)			0	12
Reservoirs, Dams and Waterways (332)			0	13
Water Wheels, Turbines and Generators (333)			0	14
Accessory Electric Equipment (334)			0	15
Miscellaneous Power Plant Equipment (335)			0	16
Roads, Railroads and Bridges (336)			0	17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>				
Land and Land Rights (340)			2,900	18
Structures and Improvements (341)			36,282	19
Fuel Holders, Producers and Accessories (342)			23,246	20
Prime Movers (343)			159,646	21
Generators (344)			94,008	22
Accessory Electric Equipment (345)			49,379	23
Miscellaneous Power Plant Equipment (346)			0	24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>365,461</b>	
<b>TRANSMISSION PLANT</b>				
Land and Land Rights (350)				25

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	6,314		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	50,076	3,995	38
Overhead Conductors and Devices (365)	106,836		39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	106,494	6,073	41
Line Transformers (368)	57,438	1,445	42
Services (369)	32,350		43
Meters (370)	31,507	872	44
Installations on Customers' Premises (371)	245		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	27,453		47
<b>Total Distribution Plant</b>	<b>418,713</b>	<b>12,385</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	41,957		49
Office Furniture and Equipment (391)	3,828		50
Computer Equipment (391.1)	9,694	2,935	51
Transportation Equipment (392)	80,193	3,250	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	0		54
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	0	16,258	56
Communication Equipment (397)	0		57

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			6,314 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			54,071 38
Overhead Conductors and Devices (365)			106,836 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			112,567 41
Line Transformers (368)			58,883 42
Services (369)			32,350 43
Meters (370)			32,379 44
Installations on Customers' Premises (371)			245 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			27,453 47
<b>Total Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>431,098</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			41,957 49
Office Furniture and Equipment (391)			3,828 50
Computer Equipment (391.1)	9,694		2,935 51
Transportation Equipment (392)		(1)	83,442 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			16,258 56
Communication Equipment (397)			0 57

**ELECTRIC UTILITY PLANT IN SERVICE**

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4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)	20,770		58
Other Tangible Property (399)	11,500		59
<b>Total General Plant</b>	<b>167,942</b>	<b>22,443</b>	
<b>Total utility plant in service directly assignable</b>	<b>945,573</b>	<b>41,371</b>	
 Common Utility Plant Allocated to Electric Department	 0		 60
 <b>Total utility plant in service</b>	 <b>945,573</b>	 <b>41,371</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)	2,250		<b>18,520 58</b>
Other Tangible Property (399)			<b>11,500 59</b>
<b>Total General Plant</b>	<b>11,944</b>	<b>(1)</b>	<b>178,440</b>
<b>Total utility plant in service directly assignable</b>	<b>11,944</b>	<b>(1)</b>	<b>974,999</b>
Common Utility Plant Allocated to Electric Department			<b>0 60</b>
<b>Total utility plant in service</b>	<b>11,944</b>	<b>(1)</b>	<b>974,999</b>

**TRANSMISSION AND DISTRIBUTION LINES**

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)			1
7.2/12.5 kV (12kV)		7.92	2
14.4/24.9 kV (25kV)			3
Other:			
3 PHASE 2.4/4.16 KV		3.58	4
UNDERGROUND 2.4/4/16 KV	0.10	3.89	5
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)		0.50	6
7.2/12.5 kV (12kV)			7
14.4/24.9 kV (25kV)			8
Other:			
NONE			9
Transmission System			
34.5 kV			10
69 kV			11
115 kV			12
138 kV			13
Other:			
NONE			14

**RURAL LINE CUSTOMERS**

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
<b>Total</b>	<b>0</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
<b>Total</b>	<b>0</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm	3	11
Nonfarm	2	12
<b>Total</b>	<b>5</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>5</b>	<b>14</b>

**MONTHLY PEAK DEMAND AND ENERGY USAGE**

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	1,486	Tuesday	01/05/1999	12:00	772
February	02	1,363	Friday	02/05/1999	11:00	633
March	03	1,372	Monday	03/08/1999	09:00	661
April	04	1,244	Monday	04/19/1999	09:00	564
May	05	1,119	Monday	05/17/1999	12:00	548
June	06	1,337	Friday	06/25/1999	17:00	563
July	07	1,508	Thursday	07/29/1999	11:00	625
August	08	1,546	Friday	08/27/1999	15:00	601
September	09	1,457	Friday	09/03/1999	11:00	549
October	10	1,141	Monday	10/18/1999	09:00	566
November	11	1,234	Monday	11/29/1999	09:00	582
December	12	1,499	Tuesday	12/21/1999	18:00	725
<b>Total</b>		<b>16,306</b>				<b>7,389</b>

**System Name DAIRYLAND POWER**

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
60 minutes integrated	DAIRYLAND POWER

**ELECTRIC ENERGY ACCOUNT**

Particulars (a)	kWh (000's) (b)	
<b>Source of Energy</b>		
<b>Generation (excluding Station Use):</b>		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating	156	5
Non-Conventional (wind, photovoltaic, etc.)		6
<b>Total Generation</b>	<b>156</b>	<b>7</b>
Purchases	7,389	8
Interchanges: In (gross)		9
Out (gross)		10
Net	<b>0</b>	<b>11</b>
Transmission for/by others (wheeling): Received		12
Delivered		13
Net	<b>0</b>	<b>14</b>
<b>Total Source of Energy</b>	<b>7,545</b>	<b>15</b>
<b>Disposition of Energy</b>		
Sales to Ultimate Consumers (including interdepartmental sales)	6,856	18
Sales For Resale		19
<b>Energy Used by the Company (excluding station use):</b>		<b>20</b>
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
<b>Total Used by Company</b>	<b>0</b>	<b>23</b>
<b>Total Sold and Used</b>	<b>6,856</b>	<b>24</b>
<b>Energy Losses:</b>		<b>25</b>
Transmission Losses (if applicable)		26
Distribution Losses	689	27
<b>Total Energy Losses</b>	<b>689</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>	<b>9.1319%</b>	<b>29</b>
<b>Total Disposition of Energy</b>	<b>7,545</b>	<b>30</b>

**SALES OF ELECTRICITY BY RATE SCHEDULE**

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.  
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
<b>Residential Sales</b>				
RESIDENTIAL	RG-1	444	3,620	1
<b>Total Sales for Residential Sales</b>		<b>444</b>	<b>3,620</b>	
<b>Commercial &amp; Industrial</b>				
COMMERCIAL	CP-1	106	1,465	2
LARGE POWER	LP-1	7	1,613	3
MUNICIPAL	MP-1			4
<b>Total Sales for Commercial &amp; Industrial</b>		<b>113</b>	<b>3,078</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREET AND YARD LIGHTS	MS-1	1	158	5
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>1</b>	<b>158</b>	
<b>Sales for Resale</b>				
NONE				6
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>558</b>	<b>6,856</b>	

**SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)**

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		201,817	(16,041)	<b>185,776</b>	<b>1</b>
<b>0</b>	<b>0</b>	<b>201,817</b>	<b>(16,041)</b>	<b>185,776</b>	
		87,591	(6,751)	<b>80,840</b>	<b>2</b>
177		99,803	(8,834)	<b>90,969</b>	<b>3</b>
		10,191		<b>10,191</b>	<b>4</b>
<b>177</b>	<b>0</b>	<b>197,585</b>	<b>(15,585)</b>	<b>182,000</b>	
		14,712	(768)	<b>13,944</b>	<b>5</b>
<b>0</b>	<b>0</b>	<b>14,712</b>	<b>(768)</b>	<b>13,944</b>	
				<b>0</b>	<b>6</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>177</b>	<b>0</b>	<b>414,114</b>	<b>(32,394)</b>	<b>381,720</b>	

**PURCHASED POWER STATISTICS**

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars		(b)		(c)		
(a)						
Name of Vendor		DAIRYLAND POWER				1
Point of Delivery		STATION				2
Type of Power Purchased (firm, dump, etc.)		NON FIRM				3
Voltage at Which Delivered		2400				4
Point of Metering		GENERATIN PLANT				5
Total of 12 Monthly Maximum Demands -- kW		16,306				6
Average load factor		62.0748%				7
Total Cost of Purchased Power		169,318				8
Average cost per kWh		0.0229				9
On-Peak Hours (if applicable)						10
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	11
	January	772				12
	February	633				13
	March	661				14
	April	564				15
	May	548				16
	June	564				17
	July	625				18
	August	601				19
	September	549				20
	October	566				21
	November	581				22
	December	725				23
	Total kWh (000)	7,389	0			24
						25
						26
						27
		(d)		(e)		28
Name of Vendor						29
Point of Delivery						30
Voltage at Which Delivered						31
Point of Metering						32
Type of Power Purchased (firm, dump, etc.)						33
Total of 12 Monthly Maximum Demands -- kW						34
Average load factor						35
Total Cost of Purchased Power						36
Average cost per kWh						37
On-Peak Hours (if applicable)						38
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	39
	January					40
	February					41
	March					42
	April					43
	May					44
	June					45
	July					46
	August					47
	September					48
	October					49
	November					50
	December					51
	Total kWh (000)					52

**PRODUCTION STATISTICS TOTALS**

<b>Particulars (a)</b>	<b>Total (b)</b>	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	133	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	1,546	7
Date and Hour of Such Maximum Demand	8/27/1999 15	8
<b>Load Factor</b>	<b>0.0098</b>	9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated	344	12
Maximum Continuous or Dependable Capacity--kW	1,965	13
Is Plant Owned or Leased?		14
Total Production Expenses	46,215	15
<b>Cost per kWh of Net Generation (\$)</b>	<b>347</b>	16
Monthly Net Generation --- kWh (000):		
January	10	17
February	4	18
March	0	19
April	1	20
May	0	21
June	8	22
July	109	23
August	1	24
September	0	25
October	0	26
November	0	27
December	0	28
<b>Total kWh (000)</b>	<b>133</b>	29
Gas Consumed--Therms	21,719	30
Average Cost per Therm Burned (\$)	21,719.0000	31
Fuel Oil Consumed Barrels (42 gal.)	144	32
Average Cost per Barrel of Oil Burned (\$)	32.7600	33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	220	36
Average Cost per Gallon (\$)	4.2000	37
kWh Net Generation per Gallon of Fuel Oil	39	38
kWh Net Generation per Gallon of Lubr. Oil	1	39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)	94.1000	54

**PRODUCTION STATISTICS**

<b>Particulars (a)</b>	<b>Plant (b)</b>	<b>Plant (c)</b>	<b>Plant (d)</b>	<b>Plant (e)</b>
Name of Plant	BLANK			1
Unit Identification	STATION			2
Type of Generation	RECIP			3
kWh Net Generation (000)	133			4
Is Generation Metered or Estimated?	M			5
Is Exciter & Station Use Metered or Estimated?	M			6
60-Minute Maximum Demand--kW (est. if not meas.)	1,546			7
Date and Hour of Such Maximum Demand	8/27/1999 15			8
<b>Load Factor</b>	<b>0.0098</b>			9
Maximum Net Generation in Any One Day				10
Date of Such Maximum				11
Number of Hours Generators Operated	344			12
Maximum Continuous or Dependable Capacity--kW	1,965			13
Is Plant Owned or Leased?	O			14
Total Production Expenses	46,215			15
<b>Cost per kWh of Net Generation (\$)</b>	<b>347.4812</b>			16
Monthly Net Generation --- kWh (000): January	10			17
February	4			18
March	0			19
April	1			20
May	0			21
June	8			22
July	109			23
August	1			24
September	0			25
October	0			26
November	0			27
December	0			28
<b>Total kWh (000)</b>	<b>133</b>			29
Gas Consumed--Therms	21,719			30
Average Cost per Therm Burned (\$)	0.4200			31
Fuel Oil Consumed Barrels (42 gal.)	144			32
Average Cost per Barrel of Oil Burned (\$)	32.7600			33
Specific Gravity				34
Average BTU per Gallon				35
Lubricating Oil Consumed--Gallons	220			36
Average Cost per Gallon (\$)	4.2000			37
kWh Net Generation per Gallon of Fuel Oil	39			38
kWh Net Generation per Gallon of Lubr. Oil	1			39
Does plant produce steam for heating or other purposes in addition to elec. generation?	N			40
Coal consumed--tons (2,000 lbs.)				42
Average Cost per Ton (\$)				43
Kind of Coal Used				44
Average BTU per Pound				45
Water Evaporated--Thousands of Pounds				46
Is Water Evaporated, Metered or Estimated?				47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel				48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.				49
Based on Total Coal Used at Plant				50
Based on Coal Used Solely in Electric Generation				51
Average BTU per kWh Net Generation				52
Total Cost of Fuel (Oil and/or Coal)				53
per kWh Net Generation (\$)	94.1000			54

**STEAM PRODUCTION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.  
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Boilers</b>							
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Rated Steam Pressure (lbs.) (d)</b>	<b>Rated Steam Temp. F. (e)</b>	<b>Type (f)</b>	<b>Fuel Type and Firing Method (g)</b>	<b>Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)</b>
NONE							1
<b>Total</b>							<u><u>0</u></u>

**INTERNAL COMBUSTION GENERATION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.  
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
BLANK	2	1932	RECIP	FAIRBANK MORSE	300	450
BLANK	3	1969	RECIP	FAIRBANK MORSE	700	1,600
BLANK	1	1962	RECIP	FAIRBANK MORSE	300	690
Total						2,740

**STEAM PRODUCTION PLANTS (cont.)**

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
Total				0	0	0	0	0
1								

1

**INTERNAL COMBUSTION GENERATION PLANTS (cont.)**

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
1932	2,400	21	300	1	300	300
1969	2,400	89	1,140	1	1,190	1,190
1962	2,400	23	473	1	475	475
Total		133	1,913	3	1,965	1,965

1

2

3

**HYDRAULIC GENERATING PLANTS**

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

[illegible]

**SUBSTATION EQUIPMENT**

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

<b>Particulars</b>	<b>Utility Designation</b>				
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	<b>(f)</b>

NONE

**ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS**

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	586	175	5,773	1
Acquired during year	2	6	195	2
<b>Total</b>	<b>588</b>	<b>181</b>	<b>5,968</b>	<b>3</b>
Retired during year				4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>588</b>	<b>181</b>	<b>5,968</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				7
In customers' use	566	161	5,163	8
In utility's use				9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	22	20	805	12
<b>Total end of year</b>	<b>588</b>	<b>181</b>	<b>5,968</b>	<b>13</b>

**STREET LIGHTING EQUIPMENT**

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

<b>Particulars (a)</b>	<b>Watts (b)</b>	<b>Number Each Type (c)</b>	<b>kWh Used Annually (d)</b>	
<b>Street Lighting Non-Ornamental</b>				
Sodium Vapor	100	143	86,733	<b>1</b>
Sodium Vapor	250	32	59,712	<b>2</b>
<b>Total</b>		<b>175</b>	<b>146,445</b>	
<b>Ornamental</b>				
NONE				<b>3</b>
<b>Total</b>		<b>0</b>	<b>0</b>	
<b>Other</b>				
NONE				<b>4</b>
<b>Total</b>		<b>0</b>	<b>0</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Electric Operation & Maintenance Expenses (Page E-03)

MAINTENANCE OF OTHER POWER PRODUCTION PLANT (543) - DECREASE FROM 1998  
RELATES TO THE LACK OF THE ENGINE CYLINDER PROJECT THAT OCCURRED IN 1998.

ADMINISTRATIVE AND GENERAL SALARIES (920) - ADMINISTRATIVE AND GENERAL  
SALARIES INCREASED IN 1999 DUE TO CHANGES IN EXPENSE ALLOCATION TO UTILITY.

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### Electric Utility Plant in Service (Page E-06)

POWER OPERATED EQUIPMENT (396) - ADDITION RELATED TO PURCHASE OF CHIPPER.

TRANSPORTATION EQUIPMENT (392) - ADJUSTMENT DUE TO ROUNDING.

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